

**JEFFERSON COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 10
GENERAL FUND BUDGET 2026-2027**

REVENUE DESCRIPTION	FY 2025 - 2026			FY 26 - 27	NOTES
	REVENUE BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REVENUE BUDGET	
Other Revenue	1,000.00	16,655.75	15,655.75	15,000.00	
Water Revenue	950,000.00	940,000.00	(10,000.00)	970,000.00	
Sewer Revenue	850,000.00	850,000.00	-	870,000.00	
Tap Connection Fees - Water	5,000.00	5,143.75	143.75	15,000.00	
Tap Connection Fees - Wastewater	4,140.00	2,500.00	(1,640.00)	3,000.00	
Service Inspections	6,000.00	7,800.00	1,800.00	9,000.00	
Penalties	35,500.00	31,000.00	(4,500.00)	32,500.00	
Service Charges	5,000.00	3,797.15	(1,202.85)	5,000.00	
Interest	12,500.00	19,150.11	6,650.11	20,000.00	
TOTAL	\$ 1,869,140.00	\$ 1,876,046.76	\$ 6,906.76	\$ 1,939,500.00	

EXPENSE DESCRIPTION	FY 2025 - 2026			FY 26 - 27	NOTES
	ADMIN, WATER, WASTEWATER BUDGET	PROJECTED ACTUAL	PROJECTED ACTUAL LESS BUDGET	REQUESTED BUDGET	
Banking Fees	6,000.00	23,130.00	17,130.00	24,000.00	Wells Fargo Banking Fees
Salaries	602,759.09	568,396.61	(34,362.48)	608,840.00	Proposed 3% Increase
FICA	37,371.06	35,240.59	(2,130.47)	37,371.06	
Medicare	8,740.01	8,241.75	(498.26)	8,740.01	
Health & Dental Insurance	155,241.04	148,483.13	(6,757.91)	150,000.00	Blue Cross Blue Shield of Texas and Dental/Vision
Retirement (TCDRS)	23,085.67	25,596.46	2,510.79	23,501.20	TCDRS rate is 3.86 in 2027
Retiree Flex Account	13,500.00	8,643.43	(4,856.57)	10,000.00	We have 3 participating retirees. Consider increasing amount funded to retirees
Workers Compensation Ins.	5,200.00	6,523.64	1,323.64	6,000.00	
Electricity	75,000.00	70,410.30	(4,589.70)	75,000.00	Entergy
Natural Gas	4,000.00	4,343.24	343.24	4,000.00	
Chemicals	120,000.00	74,671.86	(45,328.14)	85,000.00	Cutting out Permanganate usage to reduce expense. Polymer, caustic, chlorine and ammonia

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LNVA Raw Water	68,000.00	104,422.86	36,422.86	90,000.00	Lower Neches Valley Authority (0.3750 allocated and \$1.00 excess)
Trash Service	1,450.00	1,564.08	114.08	1,600.00	
Maintenance and Repair	100,000.00	117,776.74	17,776.74	115,000.00	Repairs to Clearwell Pumps 1, 2, 3, Globe Valve Repair, 31st lift station rotating assembly, Bray valve #5 filter effluent, new motherboard, #2 filter to waste new motherboard, #4 surface wash, rework positioner. FY26-27 Proposed repairs: #2 high service motor repair/replace. Replace 6" distribution meter, lift station 1 pump 1 lower volute and impeller replace. Aereator work.
Rents & Leases	6,000.00	3,269.66	(2,730.34)	4,000.00	Copier lease agreement & occasional equipment rental
Other Supplies & Materials	65,000.00	97,732.94	32,732.94	85,000.00	Price increases lab/field reagents, pipe, manhole parts, distribution and collection system repair parts, sand, rock, clamps, coupling, canopy, curtain for winter protection for booster pumps, chopper and grinder pump replacement.
Computer & Data Processing	25,000.00	34,927.25	9,927.25	25,000.00	Monthly server backup with advanced cyber crime security and yearly software maintenance/SCADA monthly service, server upgrade, communication software for lift stations and water plant, new computer for Office Manager, Quickbooks Online & Billing Software integration
Security Systems	1,500.00	1,205.81	(294.19)	1,400.00	Security & fire communications
Safety Equipment	250.00	1,916.28	1,666.28	2,000.00	
Building Maintenance	4,000.00	16,826.18	12,826.18	10,000.00	2 new bard air conditioners wall parks, roof repair to old fire station, occasional lock smith
Office Supplies & Janitorial	14,500.00	11,299.99	(3,200.01)	12,000.00	
Exterminating	1,120.00	1,098.74	(21.26)	1,120.00	
Employee Training	3,300.00	3,680.40	380.40	3,300.00	Three operators working on water and wastewater licensing. New employees working on licensing and Public Funds Investment Officer training, customer billing software training for Office Staff
Travel/per diem	500.00	290.03	(209.97)	500.00	
Memberships	9,200.00	9,014.24	(185.76)	9,200.00	Includes membership to Texas Rural Water Association, Texas 811, Texas Water Conservation Association and SCADA access.
Phones, Ans. Ser, Net	13,000.00	8,225.97	(4,774.03)	9,000.00	New answering service with reduced expense
Postage	17,000.00	18,145.88	1,145.88	18,000.00	Postage costs increased, increasing paperless billing due to postage errors

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Engineering Fees	15,000.00	15,313.09	313.09	15,000.00	Engineering Fees used outside of bond and special projects and developer plan review, troubleshoot other mech/oper issues
Notices, Publications & Printing	6,000.00	10,643.55	4,643.55	6,000.00	Notices associated with Directors and Bond elections
Fees (Audit,Legal,Professional)	53,250.00	49,613.47	(3,636.53)	47,000.00	Includes audit cost of \$15,000 and general ledger services. Federal grant funds require single audit and disclosure report generated by Financial Advisor.
Regulatory Fees	25,500.00	28,510.07	3,010.07	28,000.00	
Sampling and Analyses	45,000.00	55,831.93	10,831.93	50,000.00	TCEQ testing requirements for water and wastewater permits, lead and copper water sys pollutant, water sys disinfection byprod, wastewater plant permit analysis
Sludge Disposal	2,000.00	-	(2,000.00)	2,000.00	
Directors Fees	3,500.00	3,650.00	150.00	3,600.00	
Insurance/Bonds	91,000.00	102,092.73	11,092.73	103,000.00	
Election Expenses	7,000.00	10,187.81	3,187.81	-	Bond and Directors Elections
Electrical Service	16,000.00	10,795.91	(5,204.09)	11,000.00	Electrical contractors called out for water and sewer plant electrical issues and lift stations
Lawn Maintenance	18,000.00	24,122.55	6,122.55	24,500.00	-
Equipment Calibration	3,000.00	1,975.00	(1,025.00)	2,000.00	3rd party equipment calibration per TCEQ
Tank Inspections & Repairs	4,000.00	2,180.00	(1,820.00)	4,000.00	Utilized robots with cameras for tank inspections
Meter Change Out Program	3,000.00	-	(3,000.00)	-	Meters
Service Inspection Fees	6,000.00	9,725.00	3,725.00	9,000.00	Plumbing inspections.
Vehicle Fuel & Lubricants	12,000.00	9,448.83	(2,551.17)	11,000.00	
Vehicle Repair & Maintenance	22,000.00	21,485.40	(514.60)	22,000.00	Fleet maintenance, heavy equipment preventative maintenance, fleet repair
Revenue Bond Payment	74,921.25	75,000.00	78.75	75,000.00	Includes 25% bond covenant for Texas Water Development Board.
TOTAL	\$ 1,787,888.12	\$ 1,835,653.40	\$ 47,765.28	\$ 1,832,672.27	

Capital Improvements Requests

CAPITAL OUTLAY	COST	STATUS	SOURCE
Central Blvd. Sanitary Sewer Replacement	376,052.00	Completed	Bond
5th Ave. Sanitary Sewer Replacement	211,285.00	Completed	Bond
Spurlock Road Sewer & Water Piping Relocation	233,278.00	Completed	Bond
Old Water Plant Rehab	315,315.00	Completed	Bond
Old Clear Well Rehab	169,800.00	Completed	Bond
250K Elevated Storage Tank Rehab	192,950.00	Completed	Bond

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Wastewater Treatment Plant Rehab	462,074.00	Completed	Bond
Ammonia Building	24,500.00	Completed	Bond
Houston/Washington Sewer	172,000.00	Completed	Bond
1999 Ground Storage Tank	310,000.00	Completed	Bond
Monroe/Travis	129,000.00	Completed	Bond
400K Elevated Storage Tank (ext)	64,180.00	Completed	General Fund
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Manhole Rehabilitation	17,998.65	Completed	Bond
Central Sewer Replacement (6th Ave.-2nd Ave.)	212,538.00	Completed	Bond
250K Elevated Storage Tank Rehab (Ext)	9,900.00	Completed	General Fund
Sanitary Sewer Rehab Project 2010	1,750,000.00	Completed	Bond
Hurricane Ike/Dolly Infrastructure Improvements	300,000.00	Completed	Grant
2015 Clarifier/SCADA	1,325,000.00	Completed	Bond
Washington Blvd. Water Line	48,400.00	Completed	General Fund
Hwy 347 - 1st Ave to Lamar Sewer Replacement	72,000.00	Completed	General Fund
Central Lift Station and Price Street Lift Station	1,341,486.40	Completed	Bond
2009-2017 TWDB SS/Lift Station Project	2,750,000.00	Completed	Bond
2017 TWDB WWTP Improvements	1,000,000.00	In Progress	General Fund
2018 Water and Sewer Improvements	5,440,000.00	In Progress	Bond
2019 TWDB Control Building Replacement	500,000.00	Completed	Grant
2020 Levee Road Project	99,000.00	Completed	Grant
2024 Bond WWTP Improvements	3,700,000.00	In Progress	Bond
ARPA Round 1 TCEQ WWTP Enforcement	6,000,000.00	Completed	Grant
ARPA Round 2 Sludge Removal	800,000.00	Completed	Grant/Bond
2025 Wastewater Treatment Plant, Auto Read Meters, Force Main Separation, 12" Water Line Replacement	28,000,000.00	In Progress	Grant/Bond

**APPROVED AND ADOPTED
THIS 18th DAY OF JUNE 2026**

Stephen Savant, President

ATTEST:

Jereme Havard, Vice President